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March 24, 2004 LB 973

CLERK: Senator Beutler would move to amend, AM3094. (Legislative Journal page 1074.)

SENATOR CUDABACK: Senator Beutler, to open on your amendment, AM3094, to LB 973.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, you may recall that on General File I introduced this amendment to you but indicated that I would wait until Select File to propose it to you for a vote. This is the situation where...that came to me because I was involved in a gift of park land outside the city to the city of Lincoln, in this case. And the donors wanted to contribute the park land, but the park...this new land, but this land was subject to the greenbelt. So we had a discussion with the assessor, and he says, the greenbelt recapture has to take place, even though the property wasn't being sold for commercial purposes and a big gain coming by the seller by virtue of a resale. In this case, the resale was a donation. So what this amendment does is simply say that in an instance where there is a donation, whether it is to a city, any city, or to a county, in some cases it may be, or in other cases it may be the donation of school land for future schools out on the edges of town, so what the amendment says is that any time there's a donation like this, the taxes still have to be paid, of course, but the recapture doesn't take place, so that the city or the county or whoever is buying the property, who as a practical matter ends up paying the recapture, wouldn't have to pay the recapture portion. And the whole idea of the thing is to encourage people to give land to the county or to the city or to the school district. Sometimes it will be one entity; sometimes it will be another. You don't know. But over time, they'll all benefit from such a rule. And that's not a very broad thing, but that's the proposal in the amendment. you.

SENATOR CUDABACK: Thank you, Senator Beutler. You've heard the opening on AM3094, offered by Senator Beutler to LB 973. Open for discussion on that amendment. Senator Stuthman, followed by Senator Janssen.